

Exhibit H



SIDLEY AUSTIN LLP
787 SEVENTH AVENUE
NEW YORK, NY 10019
(212) 839 5300
(212) 839 5599 FAX

ldummett@sidley.com
(212) 839-5938

BEIJING	GENEVA	SAN FRANCISCO
BRUSSELS	HONG KONG	SHANGHAI
CHICAGO	LONDON	SINGAPORE
DALLAS	LOS ANGELES	TOKYO
FRANKFURT	NEW YORK	WASHINGTON, DC

FOUNDED 1866

March 17, 2008

By Hand

Joann Goodson
Seizure/Forfeiture Specialist
U.S. Department of Justice
United States Marshals Service
Southern District of New York
500 Pearl Street, Suite 400
New York, New York 10007

Re: Ana Margarita Martinez v. The Republic of Cuba
07 Civ. 6607 (VM)

Dear Ms. Goodson:

We represent AT&T Corp. ("AT&T"). On March 13, 2008, AT&T was served with a Writ of Execution dated February 26, 2008 ("Writ of Execution") issued by the Court in the above-captioned matter concerning "any funds, property or assets [AT&T] may be holding" to satisfy a judgment against judgment debtor The Republic of Cuba in the amount of \$12,197,151.38. Thereafter, on March 14, 2008, AT&T was served with a Notice of Service of Writ of Execution dated March 6, 2008 (the "Notice"). The Notice narrows and further clarifies the Writ served upon AT&T, and states that the levy by service of the Writ is "strictly limited to the Cuban Tax Funds." The Cuban Tax Funds are defined as "[a]ny and all funds held by AT&T Corp. or any of its wholly-owned subsidiaries, including Cuban American Telephone and Telegraph Company ("CATT"), for taxes payable to The Republic of Cuba." Copies of the Writ and Notice served upon AT&T are annexed hereto.

In response to the Writ of Execution, as narrowed by the Notice, and your letter dated March 10, 2008, and pursuant to Rule 69 of the Federal Rules of Civil Procedure and Article 52 of the New York Civil Practice Law and Rules ("CPLR"), AT&T hereby states that its records reflect that AT&T's wholly-owned subsidiary, Cuban American Telephone and Telegraph Company ("CATT"), has accrued a tax liability to The Republic of Cuba in the total approximate amount of \$14,473.96 for Cuban income taxes that have accrued through June 30, 2007 on the accumulated gross interest income attributable to certain funds contained in two blocked accounts at JPMorgan Chase Bank, N.A., New York, New York. These accounts, denominated the "AT&T Long Lines Account," Account Number G00875 (the "AT&T Long Lines Account"), and the "Florida Land Sale Account," Account Number G00882 (the "Land Sale



Joann Goodson, Seizure/Forfeiture Specialist
March 17, 2008
Page 2

Account”), contain funds deposited by AT&T which are due and owing from AT&T solely to CATT, and are blocked pursuant to the Cuban Assets Control Regulations, 31 C.F.R. §§ 515.101 et seq. AT&T has booked CATT’s liability for the income taxes due from CATT to The Republic of Cuba against CATT’s funds contained in the blocked AT&T Long Lines and Land Sale Accounts.

By this letter, AT&T also gives notice that it intends to rely upon any and all defenses that are or may become available or appear during any further proceedings in this matter, including any and all defenses under the CPLR and applicable law, and hereby reserves its right to assert any such defense.

Please do not hesitate to contact me at 212-839-5938 should you have any questions or require additional information.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lynn A. Dummett".

Lynn A. Dummett

LAD/smd
cc (with enclosures):

Via Overnight Delivery

Joseph A. DeMaria, Esq.
Bryan T. West, Esq.
Tew Cardenas LLP
Four Seasons Tower, 15th Floor
1441 Brickell Avenue
Miami, Florida 33131-3407
Attorneys for Ana Margarita Martinez

Howard Spierer, Esq.
AT&T Corp. – General Attorney